

## ***Taxation statistics 2009–10***

### **Table 6C: Fund tax**

#### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

**Notes:**

\* The symbol 'n.a.' used in this publication means not applicable or not available.

\* Totals may not equal the sum of components due to rounding.

\* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 fund income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of fund statistics' section in the 'Superannuation funds' chapter of *Taxation statistics 2009–10*. 'APRA & other funds' includes APRA regulated funds, funds that nominated 'other' on their tax return and non-regulated funds.

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## **Table 6C: Fund tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

Expense items and losses information by total income		Loss/Nil	\$1 - \$99,999	\$100,000 - \$499,999	\$500,000 - \$999,999	\$1,000,000 - \$4,999,999
<b>APRA and other funds</b>						
Number of funds	No.	70	3,735	280	30	100
Exempt current pension income	No.	0	2,105	160	15	30
	\$	0	36,441,563	18,157,855	3,020,696	24,383,724
Group life & disability premiums	No.	0	200	35	15	55
	\$	0	11,106,090	4,189,972	382,124	53,413,539
Investment expenses	No.	0	25	10	10	30
	\$	0	312,919	140,046	257,368	2,730,230
Management/administration expenses	No.	10	2,260	235	25	80
	\$	14,314	13,215,902	6,419,334	3,229,856	38,201,755
Other deductions	No.	5	1,710	110	15	30
	\$	312	1,844,258	1,092,097	682,164	2,243,796
Taxable income or loss <sup>3</sup>	No.	15	2,460	240	30	95
	\$	-21,955	38,657,770	21,712,692	12,058,096	145,079,472
Tax losses carried forward to later income years	No.	25	400	15	5	10
	\$	9,349,435	11,484,884	82,432,810	4,541,482	48,225,534
Net capital losses carried forward to later income year	No.	10	2,020	175	15	65
	\$	84,873,313	207,675,232	211,140,893	157,325,284	657,639,568

# **Taxation statistics 2009–10**

## **Table 6C: Fund tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

<b>Expense items and losses information by total income</b>		<b>\$5,000,000 - \$9,999,999</b>	<b>\$10,000,000 - \$49,999,999</b>	<b>\$50,000,000 - \$99,999,999</b>	<b>\$100,000,000 or more</b>	<b>Total</b>
<b>APRA and other funds</b>						
Number of funds	No.	40	100	35	105	4,500
Exempt current pension income	No.	20	50	30	90	2,500
	\$	20,187,923	208,166,679	237,011,269	7,602,769,654	8,150,139,363
Group life & disability premiums	No.	25	80	30	85	530
	\$	20,492,845	390,285,731	261,796,591	3,427,109,833	4,168,776,725
Investment expenses	No.	20	45	20	80	240
	\$	1,850,860	23,660,273	22,486,367	1,538,752,330	1,590,190,393
Management/administration expenses	No.	35	80	30	95	2,855
	\$	21,504,826	173,568,800	194,776,320	2,472,443,157	2,923,374,264
Other deductions	No.	15	40	15	65	2,005
	\$	3,716,009	70,780,533	33,239,361	5,086,870,945	5,200,469,475
Taxable income or loss <sup>3</sup>	No.	40	90	35	100	3,100
	\$	233,912,046	1,852,987,754	1,897,812,758	58,695,648,490	62,897,847,123
Tax losses carried forward to later income years	No.	5	5	5	0	455
	\$	9,367,164	71,496,187	31,197	0	236,928,693
Net capital losses carried forward to later income year	No.	30	60	30	95	2,495
	\$	320,144,058	1,365,671,563	2,103,836,180	47,623,163,089	52,731,469,180

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### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

<b>Expense items and losses information by total income</b>		Loss/Nil	\$1 - \$99,999	\$100,000 - \$499,999	\$500,000 - \$999,999	\$1,000,000 - \$4,999,999
<b>SMSF funds</b>						
Number of funds	No.	5,300	289,345	75,610	2,280	635
Exempt current pension income	No.	5	103,115	45,820	1,865	490
	\$	183,922	3,098,506,765	5,311,485,848	965,513,195	684,216,698
Interest expenses within Australia	No.	105	17,130	7,080	320	110
	\$	267,609	66,907,881	55,656,447	7,174,398	7,302,149
Interest expenses overseas	No.	10	530	165	5	5
	\$	5,537	1,664,757	1,130,538	217	244
Capital works deductions	No.	5	3,695	3,245	170	45
	\$	607	11,509,943	17,555,204	2,409,779	1,115,518
Deduction for decline in value of depreciating assets	No.	35	13,540	8,520	400	95
	\$	82,037	26,117,426	31,352,784	3,726,008	2,752,915
Group life & disability premiums	No.	130	42,695	10,445	215	60
	\$	476,149	163,552,368	76,232,972	2,300,963	659,173
Approved auditor fee	No.	850	140,650	41,615	1,175	305
	\$	475,094	84,091,659	28,005,766	943,561	345,511
Investment expenses	No.	250	72,710	29,105	970	240
	\$	380,849	235,296,367	210,483,504	18,801,005	17,647,825
Management/administration expenses	No.	2,415	222,645	61,615	1,810	490
	\$	2,157,437	480,288,142	216,617,573	8,882,061	4,784,567
Forestry managed investment scheme deduction	No.	0	450	130	5	0
	\$	0	2,214,369	1,865,613	215,585	0
Other deductions	No.	530	50,890	16,865	555	195
	\$	629,461	106,912,519	81,421,975	8,843,365	38,469,749

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## **Table 6C: Fund tax**

### **Selected items, by total income, 2009–10 income year<sup>1</sup>**

<b>Expense items and losses information by total income</b>		<b>\$5,000,000 - \$9,999,999</b>	<b>\$10,000,000 - \$49,999,999</b>	<b>\$50,000,000 - \$99,999,999</b>	<b>\$100,000,000 or more</b>	<b>Total</b>
<b>SMSF funds</b>						
Number of funds	No.	15	5	0	5	373,195
Exempt current pension income	No.	15	5	0	0	151,315
	\$	82,637,498	118,432,986	0	0	10,260,976,912
Interest expenses within Australia	No.	5	0	0	5	24,750
	\$	311,997	0	0	100	137,620,581
Interest expenses overseas	No.	0	0	0	0	705
	\$	0	0	0	0	2,801,293
Capital works deductions	No.	5	0	0	0	7,160
	\$	171,242	0	0	0	32,762,293
Deduction for decline in value of depreciating assets	No.	5	0	0	5	22,595
	\$	201,157	0	0	1,241	64,233,568
Group life & disability premiums	No.	5	0	0	0	53,545
	\$	18,529	0	0	0	243,240,154
Approved auditor fee	No.	5	0	0	0	184,600
	\$	5,182	0	0	0	113,866,773
Investment expenses	No.	5	0	0	5	103,290
	\$	304,804	0	0	2,215,188	485,129,542
Management/administration expenses	No.	10	5	0	5	288,995
	\$	205,687	23,867	0	29,856	712,989,190
Forestry managed investment scheme deduction	No.	0	0	0	0	590
	\$	0	0	0	0	4,295,567
Other deductions	No.	5	5	0	0	69,035
	\$	232,262	15,435,621	0	0	251,944,952

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Expense items and losses information by total income		Loss/Nil	\$1 - \$99,999	\$100,000 - \$499,999	\$500,000 - \$999,999	\$1,000,000 - \$4,999,999
Tax losses deducted	No.	90	7,435	390	15	5
	\$	578,601	34,474,188	14,622,211	3,086,424	916,989
Taxable income or loss <sup>3</sup>	No.	2,910	241,535	67,340	1,985	545
	\$	-5,671,492	5,611,673,114	7,251,616,858	478,100,296	278,071,588
Tax losses carried forward to later income years	No.	3,320	27,575	1,150	35	25
	\$	12,922,788	232,019,845	46,775,622	15,604,504	1,428,057
Net capital losses carried forward to later income year	No.	665	125,715	37,450	820	155
	\$	38,302,790	7,034,283,860	5,049,166,041	341,971,912	181,034,650

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Tax losses deducted	No.	0	5	0	0	7,940
	\$	0	1,096	0	0	53,679,509
Taxable income or loss <sup>3</sup>	No.	15	5	0	5	314,330
	\$	16,840,745	1,226,055	0	200,637,402	13,832,494,566
Tax losses carried forward to later income years	No.	5	5	0	0	32,110
	\$	95,226	640,797	0	0	309,486,839
Net capital losses carried forward to later income year	No.	5	0	0	5	164,810
	\$	213,629	0	0	1,873,628	12,646,846,510